LIBRARY
SUPREME COURT, U. S.

Office-Supreme Court, U.S.
FILED
DEC 7 1962
JOHN F. DAVIS, CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, 1962

No. 644

AMERICAN STEVEDORES, INC., *Petitioner*

v.

UNITED STATES OF AMERICA

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

JOHN T. REGES
1815 H Street, N. W.
Washington 6, D. C.
Attorney for Petitioner

Dated December 7, 1962

PRESS OF BYRON S. ADAMS, WASHINGTON, D. C.

INDEX

	Page
Opinion Below	1
Statement of Jurisdiction	2
Statutes Involved	2
Statement of the Matter Involved	2
Questions Presented	5
Reasons for Allowance of the Writ	5
Conclusion	6
Appendices	
A—Opinion of Court of Appeals	1a
B—Judgment of Court of Appeals	4a
C—Four paragraphs of Court's Charge to the Jury Appearing on Pages 4a and 5a of Petitioner's Appendix to Its Appeal to the Circuit Court	5a

CITATIONS

CASES:

Spies v. U. S., 317 U.S. 492	6
U. S. v. Martell, 199 Fed. 2d 670; cert. den. 345 U.S. 17	6
U. S. v. Murdock, 290 U.S. 389; 54 S. Ct. 223	5, 6

STATUTES:

28 U.S.C., 1254(1)	2
Sec. 145(b) IRC 1939	2, 3
26 U.S.C., Section 7201	2, 3

IN THE

Supreme Court of the United States

OCTOBER TERM, 1962

No.

AMERICAN STEVEDORES, INC., *Petitioner*

v.

UNITED STATES OF AMERICA

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

To the Honorable, the Chief Justice, and the Associate Justices of the Supreme Court of the United States:

The petitioner, American Stevedores, Inc., through its attorney, respectfully prays that a writ of certiorari issue to review the judgment of the United States Court of Appeals for the Second Circuit, entered in this case November 14, 1962.

OPINION BELOW

Reprinted as Appendix A to this Petition is the Opinion of the United States Court of Appeals for the Second Circuit.

STATEMENT OF JURISDICTION

The Court of Appeals for the Second Circuit, on November 14, 1962, affirmed a judgment of conviction following a jury trial entered by the United States District Court for the Southern District of New York on May 4, 1962.

The jurisdiction of this Court is invoked under 28 U.S.C. 1254(1).

STATUTES INVOLVED

Section 145(b) of the Internal Revenue Code of 1939 and 26 U.S.C. section 7201 which provide that:

> ". . . any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter, or the payment thereof, shall in addition to other penalties provided by law, be guilty of a felony and upon conviction thereof, be fined not more than $10,000.00, or imprisoned not more than five years or both, together with the costs of prosecution."

STATEMENT OF THE MATTER INVOLVED

The judgment of the Court of Appeals sought to be reviewed, affirmed a judgment of conviction entered by the United States District Court for the Southern District of New York, for violation of the Internal Revenue Code of 1939, § 145(b); 26 U.S.C.A. § 7201.

The indictment involving the petitioner was handed down by a Federal Grand Jury for the District Court on March 31, 1954, and consisted of ten counts. The first two counts charged that for the calendar taxable years 1950 and 1951, American Stevedores, Inc., the petitioner here, and its four stockholders, all brothers, three of whom were its principal officers, directors, and

operators, did, unlawfully, willfully and knowingly attempt to evade Federal income taxes due and owing by American Stevedores, Inc., by filing false and fraudulent income tax returns for the aforesaid years in violation of Section 145(b) Internal Revenue Code; 26 U.S.C. Section 7201. The old father of the four brothers, its nominal president but not a stockholder, was likewise charged but because of his health was, upon motion made, granted a severance and has not been tried, the Court below in charging the jury stated that he should no longer be considered a defendant and that the jury's only concern should be the corporation, and the four brothers as its principal officers and stockholders. (Appendix C) The father was not charged in any of the 8 remaining counts wherein the brothers as individuals were charged with having willfully evaded their individual income taxes for the years 1950 and 1951 in violation of Section 145(b) Internal Revenue Code; 26 U.S.C., Section 7201.

The gravamen of all ten counts of the indictment was those personal expenses of its officers, directors, and sole stockholders which were paid for by the petitioner.

In the first two counts of the indictment these expenditures were considered as unallowable business expenses of the corporation and formed the basis of the additional corporate income and resulting additional corporate taxes which the Government charged that the petitioner and its four principals both had willfully attempted to evade for the taxable years 1950 and 1951.

In the remaining eight counts of the indictment these disallowed expenditures were considered as unreported dividends determined on a pro rata basis

which the four brothers had willfully failed to report and pay a tax upon in their respective individual income tax returns for 1950 and 1951.

Eight years almost to the day after the indictment was handed down the trial of the cases commenced in the District Court on March 12, 1962. On April 5, 1962, the jury returned the following verdict:

> On the first two counts alleging evasion of corporate tax
>
> a—Petitioner—Guilty
>
> b—The four brothers—Not Guilty
>
> On the remaining eight counts involving the individual income tax liability of the four brothers only
>
> c—The four brothers—Not Guilty.

The court of appeals seems to have concluded that the jury could have consistently found from the same evidence that the corporation's four principals were innocent on all ten counts inclusive of the first two counts but that the corporation alone was guilty under said two counts of having willfully evaded its corporate Federal income tax.

Completely ignored by the Court was the fact that a willful attempt to evade tax is a felony, malum in se, and arising from an evil purpose and intent to commit a wrongful act.

We stress the need of a conscience to supply this so necessary evil intent and purpose to a conviction of the corporate defendant. We have pointed out to the Court below that this Court long ago has said that the willfulness essential to a conviction under Section

145(b) of the Code must be motivated by a bad purpose which is tantamount to saying it must be motivated by an evil purpose and intent. *United States* v. *Murdock*, 290 U.S. 389; 54 S. Ct. 223. We have heretofore asked the Court of Appeals to recognize the fact that a corporate entity has no conscience of its own with which to connive the commission of an evil act and that in this respect the consciences of its principals alone can connive such an act and thereby bind it. We further pointed out that if an employee or agent had committed the evil act, the corporation was not responsible unless its *principals* had condoned or directed the evil act.

QUESTIONS PRESENTED

Whether the Court of Appeals should have found that:

(a) A corporate entity has no conscience.

(b) A conscience is necessary to formulate an evil or bad purpose, i.e. a willful attempt to evade tax.

(c) The conscience of a corporate entity abides in the consciences of its principals, and their evil acts committed on its behalf are binding upon it.

(d) If its principals in their consciences were innocent of any wrongful intent on the corporation's behalf, the corporation must also be innocent and guiltless.

REASONS FOR ALLOWANCE OF THE WRIT

1. The Court of Appeals should have considered, and answered affirmatively all of the above questions and reversed the conviction in the District Court below.

2. The above questions involve matters affecting Federal law which have not heretofore been considered di-

rectly by this Court and which now should be settled by it.

3. The decision of the Appellate Court herein appears to be in conflict with applicable decisions of this court, in particular *United States* v. *Murdock,* 290 U.S. 389, 54 S. Ct. 223; *Spies* v. *United States,* 317 U.S. 492; *United States* v. *Martell,* 199 Fed. 2d 670, cert. den. 345 U.S. 17.

CONCLUSION

The petitioner with no conscience of its own could not act evilly or with a bad purpose in a willful attempt to evade and defeat the payment of its income tax. Its conscience abode in the consciences of its principals. They only could have committed the evil act of willfully attempting to evade the corporate tax which would have made it guilty.. Since the jury found the principal officers and stockholders innocent of the charge they should have found likewise as to the petitioner. Not having done so, the District Court should have set aside the jury's verdict of guilty as to the petitioner and found the Petitioner not guilty. On the same score, the Court of Appeals should not have affirmed but should have set aside the verdict of the District Court and directed a verdict of not guilty in the case of Petitioner.

The Writ of Certiorari should be granted.

Respectfully submitted,

JOHN T. REGES
Federal Bar Bldg.
Washington, D. C.

APPENDIX A

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

No. 82—September Term, 1962

(Argued October 10, 1962 Decided November 14, 1962)

Docket No. 27649

UNITED STATES OF AMERICA, *Appellee,*

against

AMERICAN STEVEDORES, INC., *Defendant-Appellant.*

Before:

CLARK, MOORE and SMITH, *Circuit Judges.*

Appeal from a judgment of conviction following a jury trial entered by the United States District Court for the Southern District of New York, Thomas F. Croake, Judge, for violation of Internal Revenue Code of 1939, § 145(b); 26 U. S. C. A. § 7201. Affirmed.

SHELDON H. ELSEN, Assistant United States Attorney for the Southern District of New York (Vincent L. Broderick, United States Attorney for the Southern District of New York, on the brief; Martin R. Gold, and Arthur I. Rossett, Assistant United States Attorneys, of counsel), *for Appellee.*

JOHN T. REGES, Washington, D. C. (Julius G. Hirsch, New York, N. Y., on the brief), *for Defendant-Appellant.*

PER CURIAM:

Appellant, American Stevedores, Inc., a family-owned corporation, appeals from its conviction for willfully failing to report corporate income and for evading and defeating the taxes thereon in violation of Int. Rev. Code of 1939

§ 145(b); 26 U. S. C. A. § 7201. Appellant and its four sole stockholders, all brothers, three of whom were its principal directors, officers, and operators, were tried before a jury which acquitted the stockholders but convicted appellant. A fifth individual, the president of appellant and father of the stockholders, moved for, and was granted, a severance because of ill health. He has not been tried to date.

Appellant claims on appeal that the acquittal of appellant's principal operators precluded and/or made inconsistent the jury's conviction of appellant on these same charges.

We find no merit in this contention. The record shows ample grounds upon which the jury could have consistently arrived at both verdicts. The jury could have found that the tax frauds were committed on behalf of appellant by its comptroller, Walter Gans, acting within the scope of his employment. *United States* v. *Steiner Plastics Mfg. Co.*, 2 Cir., 1956, 231 F. 2d. 149, 153; *United States* v. *George F. Fish, Inc.*, 2 Cir., 1946, 154 F. 2d 798; *cert. denied* 328 U.S. 869 (1946). Gans, an employee of many years' standing, was appellant's internal accountant; as such he was given absolute discretion and authority over appellant's books. The personal expenses of the stockholders, carried on the books as corporate expenses and deducted in reporting its tax liability as business deductions, in part formed the basis of the violations charged. Appellant's contention that Gans did not have sufficient authority to bind appellant to a criminal act is belied by the affirmative evidence indicating that he had "carte blanche" over all financial matters. Appellant, by its directors, having given Gans such authority, may very well have been found to have condoned his illegal treatment of these items for their benefit. The effect of such condonation is not dissipated by appellant's use of independent accountants to fill out the actual returns.

The jury also may have found, contrary to appellant's claim, that its president was more than a mere nominal officer, and that he, who has not been tried as yet, either himself committed the illegal acts on behalf of appellant or directed Gans to so do.

Alternatively, even if the verdicts were inconsistent, it is well settled that consistency in these verdicts is not required. *United States* v. *Crosby*, 2 Cir., 1961, 294 F. 2d 928, cert. denied, sub nom. *Mittelman* v. *United States*, 368 U. S. 984 (1962); *Dunn* v. *United States*, 284 U. S. 390, 393 (1931).[1]

Affirmed.

[1] "The most that can be said in such cases is that the verdict shows that either in the acquittal or the conviction the jury did not speak their real conclusions, but that does not show that they were not convinced of the defendant's guilt. We interpret the acquittal as no more than their assumption of a power which they had no right to exercise, but to which they were disposed through lenity." (*Steckler* v. *United States*, 7 F. 2d 59, 60, 2 Cir., 1925.)

APPENDIX B

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

At a stated Term of the United States Court of Appeals, in and for the Second Circuit, held at the United States Court house in the City of New York, on the fourteenth day of November one thousand nine hundred and sixty-two.

Present:

HON. CHARLES E. CLARK,
HON. LEONARD P. MOORE,
HON. J. JOSEPH SMITH,
Circuit Judges

UNITED STATES OF AMERICA, *Plaintiff-Appellee*

v.

AMERICAN STEVEDORES, INC., *Defendant-Appellant*,

DIEGO CHIARELLO, ET AL., *Defendants*.

Appeal from the United States District Court for the Southern District of New York.

This cause came on to be heard on the transcript of record from the United States District Court for the Southern District of New York, and was argued by counsel.

ON CONSIDERATION WHEREOF, it is now hereby ordered, adjudged, and decreed that the judgment of said District Court be and it hereby is affirmed.

A. DANIEL FUSARO
Clerk

APPENDIX C

[1557] COURT'S CHARGE TO THE JURY:

There is one corporate defendant, American Stevedores, Inc., and four individual defendants, Gus Chiarello, James Chiarello, Richard B. Chiarello and Joseph Chiarello. As you were told earlier, Diego or Dick Chiarello was originally named in this indictment; however, he has been severed from this case and should no longer be considered by you as a defendant. Any evidence relating to Diego Chiarello received during the course of this trial should be considered by you only with relation to the other defendants.

* * * * * * * * * *

[1559] COURT'S CHARGE TO THE JURY:

And I am eliminating the name Diego Chiarello, even though you may take the indictment with you, and it appears there, as we are only concerned with the four defendants on trial—the defendants American Stevedores, Inc., and Gus B. Chiarello, James Chiarello, Joseph A. Chiarello and Richard C. Chiarello, vice-president, treasurer, employee-stockholder and secretary, respectively, of American Stevedores, Inc.

* * * * * * * * * *

[1577-1578] COURT'S CHARGE TO THE JURY:

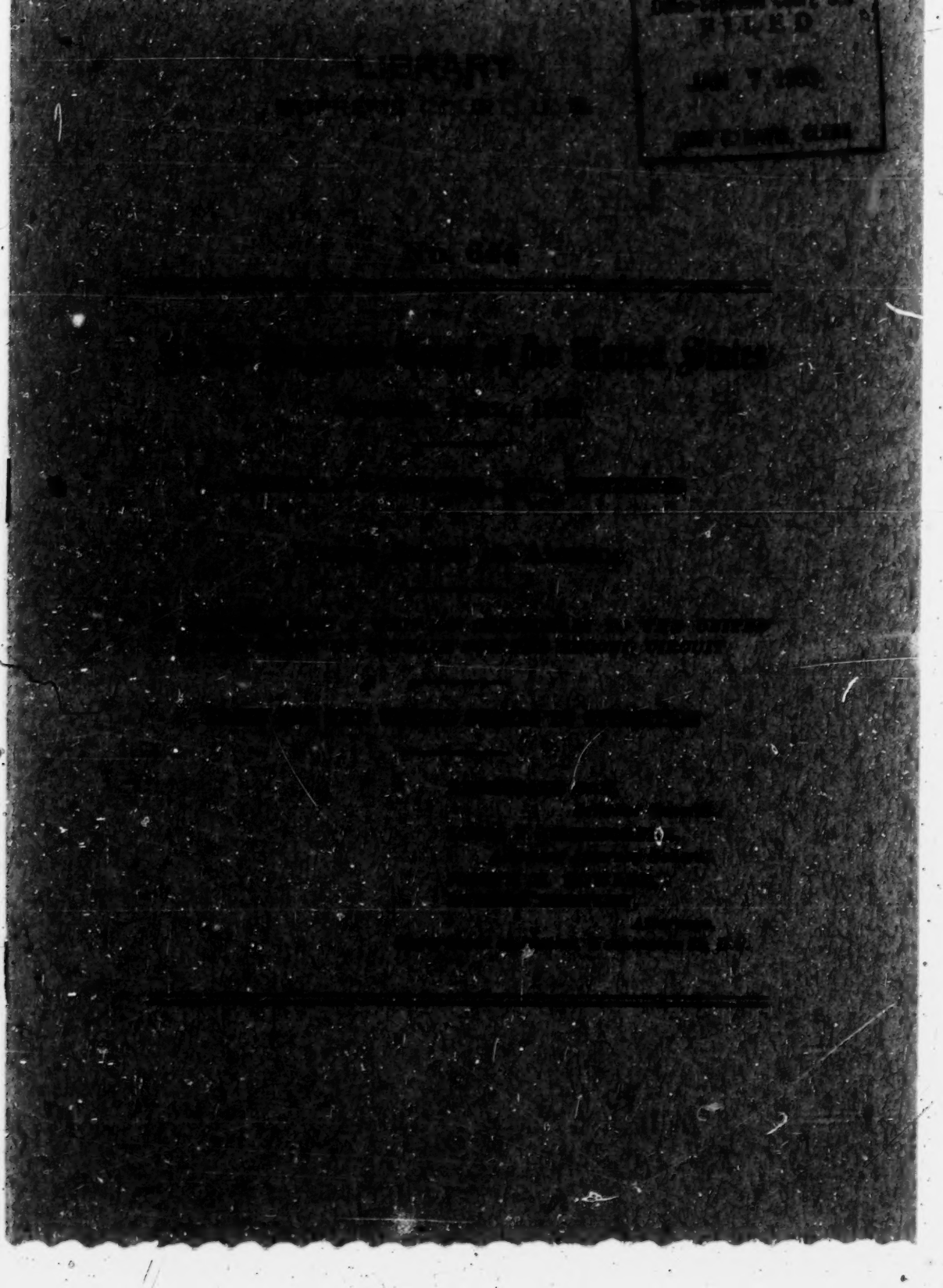
There is also evidence that the individual defendants had no knowledge of the manner in which the financial records of the corporation were kept or the contents of the corporate tax returns. This evidence should be considered on the question of the knowing and wilful intent of the individual defendants. The individual defendants should not be charged with knowledge of the contents of the corporate tax returns or the financial records upon which much of the evidence is based, unless you find from the evidence that

such knowledge actually existed. But the defendants cannot close their eyes to obvious facts and claim ignorance. If you find, for example, from other evidence that the individual defendants continuously sent the personal bills to the corporation to be paid from corporate funds, then you may be entitled to draw the inference that these defendants had reason to know that personal expenses would be charged as business expenses, thereby resulting in the evasion of taxes due to the Government.

. . . . . .

[1580-1581] COURT'S CHARGE TO THE JURY:

I further instruct you that you may find that one defendant has the requisite intent, but others do not. You may also find that individual defendants are not guilty as charged but that the corporation is guilty by reason of the acts of other employees of the corporation who were authorized to act in relation to the financial affairs of the corporation. Your verdict with respect to the corporation is not necessarily controlled by your verdict as to the individual defendants.



INDEX

	Page
Opinions below	1
Jurisdiction	1
Question presented	1
Statute involved	2
Statement	2
Argument	6
Conclusion	8

CITATIONS

Cases:

Dunn v. *United States*, 284 U.S. 390 — 6

New York Central R. R. v. *United States*, 212 U.S. 481 — 7

Steckler v. *United States*, 7 F. 2d 59 — 6

United States v. *Crosby*, 294 F. 2d 928, certiorari denied *sub nom. Mittelman* v. *United States*, 368 U.S. 984 — 6

United States v. *George F. Fish, Inc.*, 154 F. 2d 798, certiorari denied, 328 U.S. 869 — 7

United States v. *Steiner Plastics Mfg. Co.*, 231 F. 2d 149 — 7

Statute:

Internal Revenue Code of 1939, Sec. 145(b) (26 U.S.C. 1952 ed., Sec. 145(b)) — 2

670774—62

In the Supreme Court of the United States

OCTOBER TERM, 1962

No. 644

AMERICAN STEVEDORES, INC., PETITIONER

v.

UNITED STATES OF AMERICA

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

BRIEF FOR THE UNITED STATES IN OPPOSITION

OPINIONS BELOW

The opinion of the Court of Appeals (Pet. 1a–3a) has not yet been reported. The District Court wrote no opinion.

JURISDICTION

The judgment of the Court of Appeals was entered on November 14, 1962. (Pet. 1a.) The petition for a writ of certiorari was filed on December 7, 1962. The jurisdiction of this Court is invoked under 28 U.S.C. 1254(1).

QUESTION PRESENTED

Whether a corporation was properly convicted of attempting to evade taxes for the years 1950 and

1951, even though three of its four officers and all of its stockholders were found not guilty.

STATUTE INVOLVED

Internal Revenue Code of 1939:

SEC. 145. PENALTIES.

* * * * *

(b) *Failure to Collect and Pay Over Tax, or Attempt to Defeat or Evade Tax.*—Any person required under this chapter to collect, account for, and pay over any tax imposed by this chapter, who willfully fails to collect or truthfully account for any pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(26 U.S.C. 1952 ed., Sec. 145(b).)

STATEMENT

On March 31, 1954, an indictment was returned in the Southern District of New York charging petitioner, American Stevedores, Inc., together with Diego Chiarello and his sons, Gus B. Chiarello, Joseph A. Chiarello, James Chiarello and Richard C. Chiarello, with attempting to evade a portion of the corporation's income taxes for the years 1950 and 1951, in violation of Section 145(b) of the Internal Revenue Code of 1939. Count One charged that the corporation and the five individual defendants wilfully failed

to report $31,869.50 in corporate net income for the year 1950, and wilfully attempted to evade and defeat $13,385.19 in income taxes for that year. Count Two charged that the corporation and the same individuals wilfully failed to report $34,463.08 in corporate net income for the year 1951, and attempted to evade and defeat the payment of $16,660.02 in income taxes for that year.[1]

Diego Chiarello moved before the trial for a severance on the ground of ill health. This motion was granted on January 27, 1962, and Diego Chiarello has not as yet been tried.

The jury found the corporation guilty on counts One and Two, and the four Chiarello brothers not guilty on Counts One through Ten.

American Stevedores, Inc., is a New York Corporation engaged in stevedoring work on the New York waterfront. (Stip. No. 1, R. 1860.)[2] The defendant Diego Chiarello, who has not as yet been tried, was president of the corporation, and three of his sons, who did stand trial, were the other officers and directors. The stock in the corporation was wholly owned by the four Chiarello brothers. (Stip. No. 1, R. 1860.)

---

[1] Counts Three through Ten charged that each of the four Chiarello brothers, Gus B., Joseph, James and Richard C., had attempted to evade and defeat payment of their personal income taxes for the years 1950 and 1951.

[2] The appellant printed an insufficient appendix in the Court of Appeals, and the Government was given permission to use references to the original record in lieu of printing a full appendix. The original record in the Court of Appeals constitutes the record before this Court, and "R." references are to this record.

The corporation employed a comptroller, one Walter Gans. (R. 764.) Gans is a Certified Public Accountant, and has been comptroller in the corporation since 1929. (R. 764–765.) He testified that he was in charge of the corporation's accounting and bookkeeping, and that no one gave him instructions or directions as to what he should do pertaining to the accounting, bookkeeping and tax end of the business. Gans claimed that he had carte blanche in making all of the decisions pertaining to the books and records of the corporation, and that he never checked with any of the Chiarellos about them. (R. 776–777.) He also testified that he was solely responsible for the placing of expense items on the corporation's books. (R. 881–886.)

The corporation returns claimed ordinary and necessary business expenses in excess of $30,000 for each of the years 1950 and 1951. This money was, however, actually spent for the Chiarellos' personal accounts. The items were disguised on the books as corporate expenses, and deducted as Gear Room Expense, Stevedoring Materials and Supplies, Auto and Tractor, Office Expense, Entertainment, Travel, and General Expense, as shown by the following examples:

The corporation's pier and construction supervisor, Anthony Corio, a first cousin of the Chiarellos, installed plumbing, oil burners and similar equipment in the Chiarellos' homes, paid for the equipment, and was reimbursed by the corporation. These items were deducted by the corporation as gear room expenses, and Corio changed numerous invoices to make it appear that deliveries had been made to the corporation's

gear room, rather than the Chiarellos' homes. (R. 376–446.)

The corporation also deducted the wages of a caretaker, a Chiarello relative, who took care of the Chiarellos' summer homes in New Hampshire. These wages were also charged as gear room expenses. (R. 626–628, 646–647, 1226–1231.)

As part of its gear room and stevedoring materials expenses, the corporation also deducted numerous landscaping items which were delivered to the Chiarellos' homes. (R. 569–574.)

Another item was a large monument erected by the Chiarellos for their family burial plot in St. John's Cemetery engraved at the top with the word "Chiarello". This monument, costing $7,500, was paid for by the corporation and deducted as a general expense. (R. 529–532, 544–547.) Gans, the comptroller, tried to explain this as being a pension expense, although it was not deducted as such and the corporation did not make provision for it in its pension plan. (R. 787–789, 861–866, 920–922.)

The corporation also deducted, as office expenses, large numbers of appliances which had been delivered to the Chiarello homes, including television sets, washing machines, radios, luggage, sporting goods and carpets. (R. 246–266, 313–338.) Gans testified that these were properly deductible. For example, he stated that $2,837.17 worth of carpets, which had been installed in Diego Chiarello's home during the summer of 1950 (R. 246–266), were deductible as office expenses of the corporation because the corporation wanted to make Diego's home presentable for busi-

ness visitors who were expected at that time. (R. 859-861.)

The corporation appealed its conviction to the United States Court of Appeals for the Second Circuit, requesting reversal because of the alleged inconsistency between the jury's verdict of not guilty as to the four Chiarello brothers and guilty as to the corporation. The Second Circuit sustained the conviction in a *per curiam* opinion, holding that the verdicts were not inconsistent, and that, even if they were, there is no legal requirement of consistency. (Pet. 1a–3a.)

ARGUMENT

Petitioner appears to be raising, as it did in the Court of Appeals, the question of the consistency of the jury verdicts. As the court of appeals held (Pet. 3a), "even if the verdicts were inconsistent, it is well settled that consistency in these verdicts is not required." In support of this proposition, the Court cited *Dunn* v. *United States*, 284 U.S. 390, 393–394, and *United States* v. *Crosby*, 294 F. 2d 928 (C.A. 2d), certiorari denied *sub nom. Mittelman* v. *United States*, 368 U.S. 984. In the *Dunn* case this Court quoted with approval from *Steckler* v. *United States*, 7 F. 2d 59, 60 (C.A. 2d):

> * * * The most that can be said in such cases is that the verdict shows that either in the acquittal or the conviction the jury did not speak their real conclusions, but that does not show that they were not convinced of the de-

> fendant's guilt. We interpret the acquittal as no more than their assumption of a power which they had no right to exercise, but to which they were disposed through lenity.

It is quite clear from the evidence that the jury in this case exercised a lenity "they had no right to exercise" in acquitting the Chiarellos, and that it was the defendants who benefited by any inconsistency in the verdicts.

Petitioner, citing no authority, claims the rule of law to be that a corporation cannot be convicted of a crime requiring wilfulness unless the jury finds the wilful acts constituting the crime were done by its officers and directors. (Pet. 6.) As the Court of Appeals held (Pet. 2a–3a), such is not the true rule. It is well established that a corporation is criminally accountable for the wilful act of any authorized employee acting in the scope of his authority. *New York Central R.R.* v. *United States*, 212 U.S. 481; *United States* v. *Steiner Plastics Mfg. Co.*, 231 F. 2d 149, 153 (C.A. 2d); *United States* v. *George F. Fish, Inc.*, 154 F. 2d 798 (C.A. 2d), certiorari denied, 328 U.S. 869. Walter Gans, the long-time comptroller of the corporation, had absolute authority over the corporation's books, and he made all decisions concerning them. Thus it is clear that the jury could properly have found the corporation guilty of wilfully attempting to evade its taxes because of Gans' acts in entering the personal expenses on the books so they could be fraudulently deducted by the corporation.

CONCLUSION

For the reasons presented above and apparent in the record, further review is unwarranted and the petition for a writ of certiorari should be denied.

Respectfully submitted.

ARCHIBALD COX,
Solicitor General.
LOUIS F. OBERDORFER,
Assistant Attorney General.
JOSEPH M. HOWARD,
BURTON BERKLEY,
Attorneys.

JANUARY 1963.